
2002 EXPENDITURE HIGHLIGHTS

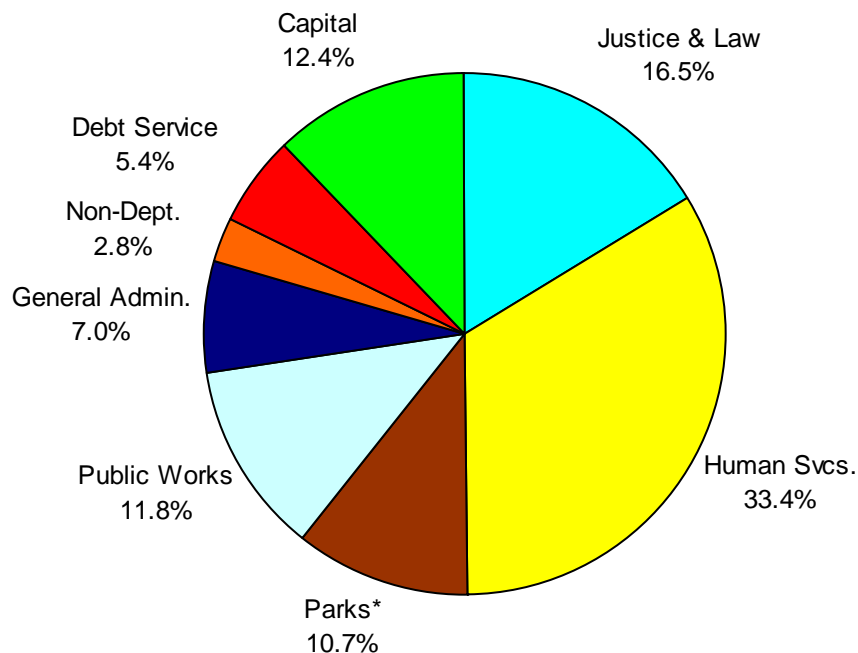
Expenditure Budget:

The 2002 total gross expenditure budget is \$217,438,005 an increase of \$11,639,723 or 5.7% from the 2001 adopted budget. Budget appropriations consist of departmental operating expenditures of \$190,568,317 and capital spending of \$26,869,688. The operating budget increases by \$8,027,285, or 4.4%, from last year's operating budget while capital project expenditures increase by \$3,612,438 from the 2001 adopted budget. The net total expenditure budget after adjustment for \$13,454,751 of interdepartmental charge backs, mainly from Internal Service Funds (which are double budgeted), is \$203,983,254. The net operating expenditure budget totals \$177,113,566 after subtracting capital spending.

The adopted budget includes personnel costs totaling \$81.6 million or 43% of the operating budget. Overall employee costs increased about \$4.6 million, or nearly 6%, due to a dramatic 30% increase in health insurance cost, from the 2001 adopted budget.

Operating expenditures (including operating expenses, purchased services, and interdepartmental charges appropriation units) increase from \$92.3 million in 2001 to \$95.3 million in 2002, an increase of \$3.0 million, which includes almost \$500,000 of interdepartmental charge increases. Operating expenses represent about 50% of the operating budget. Fixed assets and improvements expenditures are budgeted at \$1.95 million. Debt service payments increase by 5% or \$557,100 to \$11.7 million.

2002 Expenditures as a Percent of Total

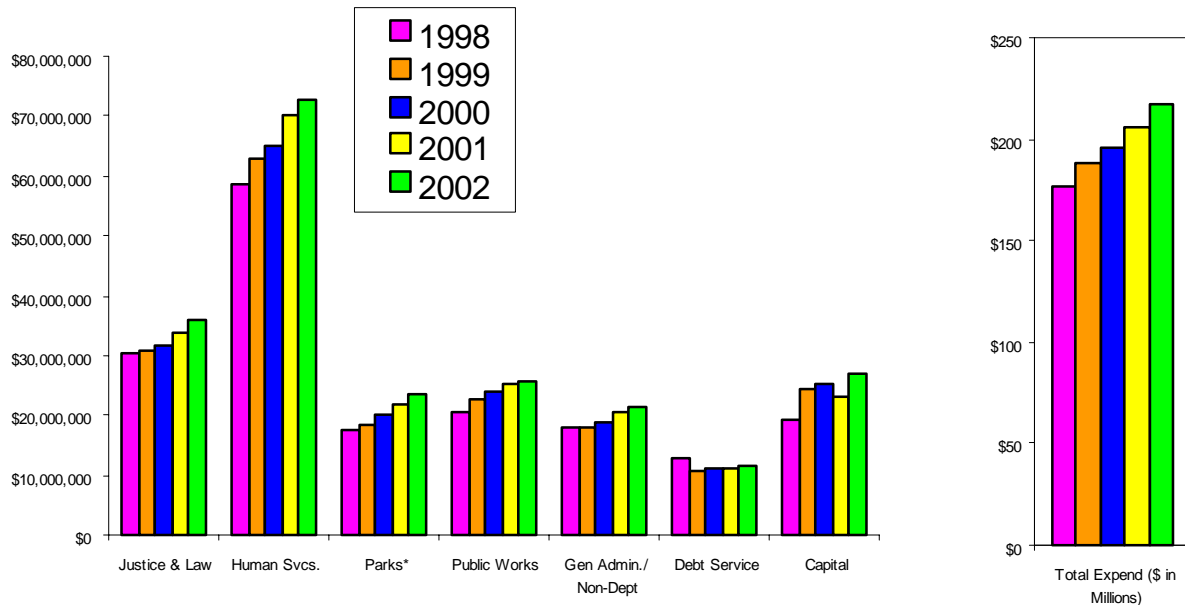


* Includes Parks, Environment, Education and Land Use

As shown above, the 2002 Functional Area expenditures are broken down as follows; Human Services activities represent 33.4% of county expenditures increasing \$2.4 million or 3.5% over 2001 budgeted levels; Justice and Law Enforcement activities represent 16.5% of total expenses and increase \$2.1 million or 6.5%; Public Works represents 11.8% of total expenses and increase \$328,986 or 1.3%; Parks, Environment, Education and Land Use expenditures represent 10.7% of total and increase \$1.7 million or 7.7%; General Administration is 7.0% of expenditures and increases \$409,374 or 2.7%; Non-Departmental is 2.8% of expenditures and increases \$409,123 or 7%; Capital expenditures total 12.4% of county expenditures and increase \$3.6 million or 15.5%; Debt Service represents 5.4% of total expenditures and increase \$557,116 or 5%.

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Budgeted Expenditures by Functional Area 1998 – 2002



*Includes Parks, Environment, Education and Land Use

The graph above depicts expenditure trend data over the past five years. Overall expenditures have experienced steady and stable growth reflecting the County's growth and demands on services. Justice and Law Enforcement and Human Services continue to be the main budget driver areas. In addition, capital infrastructure is emphasized in 2002 with increases mainly for highway projects and jail expansion.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major funding and policy changes, which impact expenditures by functional area, follows:

Justice and Law Enforcement

- The **Sheriff** Department's 2002 budget includes \$200,000 for out of county prisoner placements and transport costs, which is a \$50,000 increase from the 2001 adopted budget, as the department deals with jail overcrowding and anticipates a greater need for out of county placements.
- The **Sheriff's** department is unfunding two correctional officers for 2002 at a cost savings of \$105,000, as the Huber (work release) population has not maintained the inmate population level in 2001 similar to the population experienced in 2000. In the 2001 budget, five new correctional officers for Huber jail expansion were requested and approved. The department plans to hold two of these five positions unfilled during 2001. A new wing was opened in March but was subsequently closed after one month as the population significantly decreased from 2000.
- The **Sheriff's** department will add a full time Correctional Facility Manager position, authorized as of July 1, 2002. This new position will allow a current Correctional Facility Manager to become the transition coordinator for the jail construction capital project. According to the Sheriff and Jail Administrator, the transition coordinator will assist with the design, planning, construction monitoring, and testing phases.

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- As recommended by the DARE program study taskforce, the County will discontinue providing resources for the Sheriff's DARE program. It was recommended that funding decisions be made at the local (municipal or school district) level. Therefore, effective July 1, 2002 no county resources will be used to continue this program for the 2002-2003 school year. Future continuation of the Sheriff providing DARE programming will be based on full cost reimbursement from schools or communities who wish to continue the program beginning in the fall of 2002. Since participation is not known at this time, funding appropriations will require approval of the County Board in 2002.
- The **District Attorney's office** is budgeting for grant funding for the Preventing Alcohol Related Crashes (PARC) Task Force that first became available in 2001. As authorized by County Board approval of ordinance #155-119, the DA was awarded \$104,900 in 2001. The department is budgeting the same amount of \$104,900 to be available for 2002.
- The **Clerk of Courts**, in conjunction with the Chief Judge and other community partners, is planning to open the **court self-help center** as of February 1, 2002. The court self help center will focus on Family Court matters. A web site will also be available to provide users with forms and instructions and allow users to complete forms online. First time tax levy funding is provided for a portion of the costs of a part-time temporary help coordinator.

Health and Human Services

- The **Child Support** division budget includes the continuation of 3.0 FTE former sunset positions. One FTE Child Support Specialist is requested to continue as a sunset position funded by vendor contract revenues and income maintenance administrative reimbursement. One FTE Child Support Specialist and 1.0 FTE Clerk Typist II are requested to continue without a sunset clause. These positions are needed to meet growing caseload demands and obtain maximum state performance measure incentive revenues. Ongoing position costs of \$151,600 are partially offset by an abolishment of 1.0 FTE Clerk within the division, administrative revenue reimbursement, and tax levy of \$20,000.
- The **Department of Senior Services** transportation services for general clients increase \$60,000 reflecting additional Rideline and specialized transportation. General client transportation increased by 730 one-way trips. Also, the Nutrition program anticipates an increase in Home Delivered Meal costs of \$62,286 resulting from an increase in vendor meal cost and over a 7,500 increase in budgeted number of meals. Donation revenues are expected to increase nearly \$17,400 as a result of the increase in meals served partially offsetting higher meal costs.
- The **Health and Human Services Criminal Justice Coordinating Task Force** will consider the data and programmatic input from their deliberations in order to produce a set of recommendations for consideration in the development of programs designed to reduce the jail population and future need for jail expansion. The Task Force is provided \$75,000, an increase of \$35,000 over the 2001 budget level, to assist in the evaluation and development of education, prevention and treatment programming.
- Increasing caseloads at the Workforce Development Center and within the County's elderly and disabled Medical Assistance client population have lead to the need to fund 2.0 FTE previously authorized/unfunded **Economic Support Specialist positions** at a cost of \$81,400. The cost of these positions is partially offset by an increase in the Income Maintenance allocation.
- The County's Income Maintenance revenue increase of \$636,000 is primarily associated with State transferring the **Medical Assistance (MA) and Food Stamps** program administration back to the County. Beginning in 1998 the Food Stamps and MA program for W-2 clients was administered through a contract with a private provider. Beginning in 2002 the state budget includes law changes now requiring the County to directly provide these services which results in increased costs to the County.

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- **The Human Services-Parent Services/Alternate Care** budget includes an increase of \$256,600 in expense related to community developmentally disabled clients. These costs are partially offset by Community Integration (CIP) revenue of \$159,700.
- **Department of Health and Human Services-Parent Services/Alternate Care** program includes \$129,100 for respite care providing an additional \$14,000 for **respite care** to families with special needs children. In addition, the **Human Services-Mental Health Outpatient** program continues the \$25,000 provided in the 2001 budget for respite services to families with **severe emotionally disturbed children (SED)**.
- **Department of Health and Human Services-Parent Services/Alternate Care** includes \$21,500 related to a federal grant providing **Transitional Support Services** designed to support current or former foster care residents aged 15 - 21 to reach independence in adulthood. This new program, established by County Board ordinance approved in 2001, has the long-range goal of reducing future need for adult services for this client population.
- The **Health and Human Services - Public Health Division** will administer a new \$191,000 Tobacco Board grant to carryout anti-tobacco education and smoking cessation activities in the County.

Parks, Environment, Education and Land Use

- The **University of Wisconsin Extension** budget includes \$174,000 of Community Development Block Grant Funding to assist in neighborhood revitalization strategies throughout the County, to develop program effectiveness surveys and to continue nutrition education and outreach activities.
- The **Parks and Land Use** budget includes a new Land Recycling initiative designed to identify, clean up and market those tax delinquent properties having redevelopment potential. The goal of the initiative is to return delinquent properties to productive use. A portion of the profit from the sale of these properties will be used to fund future program costs. Operating expenses have increased \$40,000 to fund the initiative.
- The **Parks and Land Use Department**, in partnership with municipalities, will implement a privately operated county yard waste processing program on county owned property. The resulting compost will be used to reclaim the adjacent county gravel pit. Program costs include \$96,000 of operating costs for consulting and contracted services and \$60,000 for one time fixed asset startup costs. Program costs will be offset with \$54,000 in tipping fee to communities (charges for service) and \$102,000 from mining royalty charges.
- **Parks and Land Use** includes first time budgeting for operating costs of \$197,000 associated with a 2002 opening of Fox River Park. Expenditures include \$113,000 for one-time costs associated with operating equipment and fixed assets. Personnel costs include, half year funding for a Park Foreman position (effective July 1) at a cost of \$26,150 and 1.96 FTE extra help positions at a cost of \$38,800. In addition, 6 months of operational costs of \$19,000 are included in the 2002 operating budget.

Public Works

- Position changes in the Public Works Department include the abolishment of a 1.0 FTE Clerk Typist I and 0.50 FTE Account Clerk I and the creation of a 0.50 FTE Senior Civil Engineer. This reflects efficiencies gained from the consolidation of staff resources providing administrative support, while identifying additional resources needed for right-of-way land acquisitions in the engineering services program at a net savings in personnel costs of \$24,000.
- Energy costs increase over \$400,000 in Public Works including \$70,000 for fuel costs for highway maintenance, \$302,000 for natural gas and \$37,000 for electricity for County campus facilities.

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- The building improvement maintenance plan includes \$95,000 to re-locate the metro drug unit. This one-time expenditure is being funded with general fund balance appropriations. SEWRPC space will be vacated at the old courthouse Annex facility resulting in a loss of revenue of almost \$190,000. The Department will reduce costs including the abolishment of 2.0 FTE Building Service Worker, for a savings of \$66,000 along with additional operating cost savings including utilities of \$35,000, supplies and materials of \$52,000.
- The 2002 **Transit Services** budget terminates 3 routes begun in 2000 with Congestion Mitigation Air Quality (CMAQ) grant funding due to low ridership and the resulting high costs per passenger. A New Berlin route begun with CMAQ funding will continue under existing cost shares. These changes reduce expenditures almost \$1.4 million and tax levy by almost \$328,000.
- Existing non-CMAQ transit routes cost increases total \$148,000, and will also receive less State/Federal revenues resulting in a tax levy increase of \$333,000 (offsetting the reductions mentioned above). Tax levy also increases \$42,000 for additional costs for maintenance of two additional park and rides lots, and leased land, which are not eligible for State and Federal funds.
- The **Central Fleet Maintenance** budget continues to see increased fuel costs per gallon. The 2002 budget includes a projected wholesale rate of \$1.50 per gallon up from \$1.20 budgeted in 2001 resulting in an increase in fuel costs of \$135,000 in 2002. Other cost increases include \$33,000 for parts purchases and \$17,000 in utilities. These cost increases are reflected in higher charges to departments of \$230,000, or 10%.
- The **Airport** budget includes a significant increase in contracted snow removal costs of an additional \$81,000, reflecting a greater amount of pavement to plow, labor and equipment, fuel, and airport-specific requirements identified in the first 3-year contract experience. An increase in charges for services revenues of \$23,000 is insufficient to offset this and other cost increases resulting in a tax levy increase of \$50,000 for the Airport.

General Administration

- The **County Clerk's office** is budgeting a cost increase of \$150,000 for ballot and advertising costs in the election program as 2002 is a gubernatorial election year.
- The **Treasurer** will coordinate with Information Systems and credit card processor to have information put on Treasurer's webpage that would allow taxpayers the ability to pay their property taxes via Internet or phone. The cost for this service would be paid through a fee paid by the taxpayer and / or program savings with no fiscal impact on taxes collected.

Non-Departmental

- The County's allocation of Southeastern Wisconsin Regional Planning Commission (SEWRPC) charges increase by \$72,000 requiring additional tax levy funding.

Capital Projects

The 2002 capital project expenditure budget of \$26.9 million increases \$3.6 million or 15.5% from the 2001 adopted budget. As incorporated in the County's Five-Year Capital Projects Plan, the 2002 capital budget identifies funding for existing and new projects at a net county cost of \$16.1 million (after revenues and fund balance appropriation totaling \$10.8 million are applied). For 2002, borrowed funds remain at \$9.9 million and investment income at \$600,000. Project funding also includes \$5.6 million in county tax levy, an increase of \$91,388 from the 2001 budget

Debt Service

The Debt Service expenditure budget for general governmental purposes (excluding proprietary funds debt service payments which are funded from individual fund operating budgets) is \$11,718,300 an increase of \$557,116 or 5% from the 2001 adopted budget. To fund the 2002 capital project's budget, \$9.9 million is planned to be borrowed increasing the County's total debt outstanding at \$68.8 million.